

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Masahiro Ohgami et al.

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Serial No. : 10/617,239 Examiner :Deborah Yee

Filed : July 10, 2003 Group Art Unit: 1742

For : STEEL PIPE HAVING LOW YIELD RATIO

RESPONSE

I hereby certify that this paper is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, Box 1450, Alexandria, VA 22313-1450, on:

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Commissioner for Patents
U.S. Patent and Trademark Office
P.O. Box 1450

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Sir:

In response to the Office Action mailed January 3, 2006, Applicants submit the following amendments and remarks. Applicants believe the claims to be in condition for allowance.

Amendments to the specification begin on page 2.

Amendments to the claims begin on page 3.

Remarks begin on page 5.

NY02:544315.1